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VOL. 8859.

from the Board of
Revenue Madras
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Without [illegible]

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25,000—4-5-32.

Block 7

Rack No.

Shelf No.

Serial No. 8859

General No. 299 89

[illegible] papers [illegible]
of Letters received from the Board of Revenue
Without enclosures.

Date	No.	From whom received	Substance
			Index (old) of the several letters in the file for 1814.
1/4		Secretary to the Board of Revenue	Referring to Section 35 of the new act of Parliament for continuing in the East India Company for a further term the Possessions of the British Territories in India.
30/6		Do.	Authorizing the distribution of the allowance granted by Government to the family of Chockaya Naik and illegitimate relative of the extinct family of the Nultoor poligars. (This paper not in the file)

Date	No.	From whom received	Substance
o/6		Secretary to the Board of Revenue —	Calling for a register of all alienations free of rent according to form transmitted.
1/7		Do.	Informing that the Board cannot come to an immediate determination on the subject of the proposed new Survey of Dindigal province and requesting to be informed what were the rates of assessments on the land and through what agency that assessment was collected prior to the Survey by Mr Hurdis.
		Do. —	Forwarding list of articles to be exempt from duties of every description

No.	From whom received	Substance
78	Secretary to the Board of Revenue	Desiring to transmit 2 lists of all the articles stated in the Tariff, one to comprize all descriptions of cloth and the other all kinds of drugs.
79	Do.	Sanctioning the Continuance of the Pension of the late Syed Mahomed amounting to one Cully fanam per diem during the lifes of the four first persons mentioned in the list and of the son Syed Noor a cripple.
79	Do.	Forwarding petition from Mammoorsha of Tirupavanam and Baava Sha of Parlipanoor and requiring a report thereon (regarding Sooreyeoma allowances).
	Do.	In Connection with the petition of Mammoorsh

Date	No.	From whom received		Substance
				requesting to ascertain with certainty whether the service of lighting the lamps at the Mosque on the Ramnad Road, has been duly performed as well before as since the discontinuance of the zeomiah and stating that on report the Board will determine whether the zeomiah shall be renewed and whether any arrear shall be paid to the petitioner or otherwise.

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Revenue Department

b.

R.

To the Collector of Dindigul and Madura

Sir,

I am directed by the President and Members of the Board of Revenue to refer you to Section XXXV. of the new act of Parliament "for continuing in the East India Company for a further term the possessions of the British Territories in India" and to desire that you will not on any future occasion forward any applications for grants of ground by Persons not in the service of the Company unless such persons shall produce to you evidence that they have under the permission of Government made themselves amenable

amenable, in the manner prescribed by the Regulations to the jurisdiction of the Zilla Court of the District in which they reside or propose to reside —

Fort St. George
21st April 1814
Dep. Secy. ?

I am,
Sir,
Your Most Obedient Servant

J. Hanbury [?]
Secretary

Ex.
E. Balfour

Revenue Department

66

7

To the Collector in } Madura & Dindigul

Circular } Para 1st

Sir,

As it is desirable that the Board of Revenue should possess an accurate List of all Villages alienated free of Rent or on the condition of paying a fixed Rent I am directed to transmit to you, the enclosed form of a Register of such alienations, which you will immediately prepare and transmit to this Office.

2. The Register is to be drawn out on paper, the size of the Form and in sections of three Sheets, in order, that all the Registers may hereafter be bound

its together.

3. A separate Register will hereafter be called for, of all alienations of less extent than an entire Village.

4. The Board will expect to receive this Document before the 31st of December next and as they do not require any report, on the validity of the Titles, under which these Villages are held, to accompany it, the Board trust, that the time allowed for the preparation of this Document is ample.

5. It is the intention of the Board, to prepare a Regulation, in which rules will be laid down for examining the titles of all Persons holding alienated Lands

8 15

Lands, in the meantime the Register[illegible] furnish correct information of the nature and extent of this class of alienated Lands. -

I am,

Sir,

Your most obedient Servant

[illegible]

Secretary

Fort St. George
30th June 1814
Desp. 6 July

[illegible]

From the Board of Revl.
dated 30th June 1814

Revenue Department

9.

R

To the Collector in Dindigul
and
Madura

Sir,

Para 1st — I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of your letters under dates 14th and 28th ultimo, and to inform you that they cannot come to an immediate determination on the subject of the proposed new Survey of the Province of Dindigul — As however the Cultivation of Fusly 1233 must have been carried on under the condition of paying the Teerwa established by

by Mr. Hurdis, the Board desire that the settlement for fusly 1233 may be concluded on the Ryotwar plan making such remission for over assessment or drought as may be absolutely required.

2 .. Before the Board can come to a determination on your proposition to re-survey and re-assess the lands of Dindigul they desire to be informed what were the rates of assessment on the land and through what agency that assessment was collected prior to the survey by Mr. Hurdis. —

3. Under the unfortunate circumstances which have occurred in the revenue arrangements of Dindigul

by

it would be very difficult to fix on
a fair average for a Village settlement
and the Board although they have
much reliance on your Zeal and
activity have so little expectation
that a survey can be made that will
not be liable to much error, that
they would prefer reducing Mr Hurdis
teerwas where too high, to undertaking
a new survey.—

4. Until the Board can come
to a final determination on this
subject they authorize you to make
such reductions in the Teerwas of
Mr Hurdis in the Cowles to be given
for fusly 1224, as will ensure an
encreased cultivation and bring the Pattyom
lands

lands again under the Plough

1115 The well being of the Country calls for this measure – the Board are aware that in its execution much latitude may be given to corrupt and fraudulent practices, but they also know that by proper care, the evils alluded to may be prevented and they direct me to state that they confidently rely on the constant exertion of your vigilance and circumspection during the progress of the work now committed to your responsibility for the defeat of all attempts at an improper reduction of the Public Revenue –

I am, Sir, your most obedient

Fort St. George
9th July 1814
Despd. 8 [illegible]

Ex[illegible]

J. H. [illegible]
Secretary

Revenue Department

R

To the Collector in Madura and Dindigul.

Sir,

The Board of Revenue have of late observed in the Statements of Goods recommended for confiscation received from some of the Collectors, various articles the production of the peculiar labour of the Ryots such as Green Chillies, onions and other objects of that description. This circumstance connected with others which have fallen within the Boards observation has led them to conclude that a latitude, which was not contemplated when Regulation I. A. D. 181[illegible] was enacted has been given to that Regulation and I am in consequence directed to communicate

to

to you for your guidance the Board's opinions and orders on the subject.

2 The Regulation just alluded to was enacted with a view to raise a revenue from the Commerce of the Country - 1st on its transit through the Provinces - 2nd as it supplies the consumption of each Province, or rather the consumption of the larger Towns of each Province.

3. The difficulty of drawing a distinct line between the commerce of the Country properly so called, from which it is intended to draw a revenue, and the petty trade, which it is intended the Duties should as little as possible affect, is perhaps considerable. The former however may be considered to include all staple articles of produce those of luxury, Cloths, Drugs &c. Under the latter

may

may be included the retail of articles comprised in the foregoing class, which must either while belonging to that class, or when offered for retail, contribute to the customs but which should contribute to them but once it also includes that description of articles which is raised on the spot by the peculiar labor of the poorest peasantry, which is consumed where produced, or in its neighbourhood and which properly speaking constitutes the barter of the lower class of cultivators, with the inferior retail dealers in their vicinity.

4 It was never contemplated that this petty commerce should be made the source of a direct revenue to Government the collection of Duties on it, must be attended with extreme inconvenience to the poorer classes.

classes by whom it is conducted - it must give great latitude to oppressions and exactions being practised on a class of people who can but seldom afford to seek redress of such grievances and the amount derived from it which reaches the public Treasury is supposed to be very inconsiderable.

5. It is known for instance, that in a District where the number of Chokies and inferior Custom Stations is very considerable, and where the Inland Duties yield upwards of half a Lac of Pagodas annually, the collection on articles such as has been adverted to, does not much exceed 2000 Pagodas. the proportion of the Duties from the Petty Trade in some Districts may be greater than what is here stated but the Board are satisfied that

whatever

whatever their amount may be, it cannot compensate the evils arising from the manner in which it must almost necessarily be levied.

6. You will infer from these observations the wish of the Board that the collection of Duties on articles which form the petty commerce of the Country should be abolished. The close of the Fusly presents itself as a proper period for effecting this desirable object and you will accordingly proceed to strike out of your Tariff such articles as shall appear to you to come within the intention of the Board.

7. A List of the articles coming most immediately within the view of the Board is herewith transmitted. It is not their desire however that it should be applied indiscriminately

indiscriminately and without due considera-
to all or any of the Collectorates. The Collectors
it is expected, will immediately on the
receipt of these orders, proceed to see how far
the articles enumerated in the list are
comprised in the petty traffick of their respec-
-tive Districts, and they will make such
alterations either in the way of addition, or
omission, as they may on inquiry, think best
calculated to obtain the object of the Board's
wishes.—

8. You will transmit at an early
period for the information of the Board, a
statement of the articles which in conse-
-quence of the present orders you may
strike out of the Tariff and of the amount
of the collections which the Duties on
each

14

each may have yielded in the current and preceding Faslies —

9 The Board desire me to call your particular attention to the enforcement of the orders now conveyed to you — It has been before pointed out that the evil which it is the intention of these orders to suppress, is to be found rather in the manner in which the duties on the petty trade of the Country must almost necessarily be levied, than in the actual amount of them which reaches the public Treasury — It is therefore peculiarly necessary that the Collectors should take every precaution for giving full effect to the intentions of the Board on this subject — with this view the greatest possible publicity should be given to the abolition of the Duties on all

articles

articles to be now struck out of the Tariff –

of these articles should for several months

come be affixed in every Public office, ca'chery

and custom House in each Collectorate. Notice

of the abolition of the Duties on them should

be repeatedly published in every Village and

Town and the Chokedars and every Officer

subordinate to them should be warned at their

peril to see that the abolition is carried into

full effect.

10. It has occurred to the Board that

the arrangements which you are now

directed to carry into effect, may admit of a

reduction being effected in the Sayer esta-

blishment maintained in your Collectorate.

It is very probable that a great proportion of the

duties levied, at the inferior Chokies and

Muttoos

15.

Mellows will be found to consist of imposts on the articles to be hereafter exempt from Duties. You will be pleased to ascertain this point by the examination of the accounts of each inferior Custom House station, and you will be careful to make every possible reduction which the result of such examination may enable you to effect, in the number and pay of the inferior Custom Servants. It will be very satisfactory to the Board to find, that by the attention of the Collectors to this point, the decrease which may arise in Sayer revenue from the abolition of the Duties on the petty trade of the country, will be counterbalanced by at least a proportionate decrease in the charges Collection of the Department.

The

11. The Board direct me finally to express to you their reliance on your vigilance for preventing the benevolent and just intentions which have dictated the present orders from being converted by the Native Servants into a means for reducing the revenue which should come into the public Treasury from the fair and authorized imposts on the real commerce of these extensive Provinces. It is consistent with the character of these people that they will endeavour, under the pretext which the abolition now directed, may afford, with corrupt views, to conceal the amount of their actual Collections, but the Board expect that the Collectors will exert themselves to

present

16

prevent an arrangement which has for its object the relief of the Provinces from oppression and exactions in the Sugar Department, from being made the instrument of a fraudulent diminution of the Public Revenue —

I am
Sir,
Your most obedient Servant.
J. Anderson[?]
Secretary

Fort St. George
11th July 1814
Sept 19 do.
Encl. 14

P.S. Since the foregoing Letter was written, it has occurred to the Board, that it would be desirable, to make some Arrangement, which should prevent the payment of a second Duty on Oil, after the payment of a duty on the Seeds. With this view, the Board suggest whether

whether it might not be practicable to ascertain the quantity of Oil produced from a given quantity of seeds and to levy one duty on the latter only, equivalent to a 5 per Cent duty on the former.

[illegible]
Secretary

Ex.d [illegible]

.17. R/2

List of articles to be exempt from the payment of Duties of every description.

Garden productions of all sorts in a green state Viz:

Chillies
Onions
Garlick
Ginger
Turmeric in small quantities
Coconuts
Plantains
Tamarinds
Pumpkins and generally all other vegetables and Fruits used by the Natives in their usual food.

The List to be completed by the Collectors

Milk
Firewood
Charcoal
Straw
Brattees
Bricks
Tiles
Chunam
Bamboos in small quantities
Coarse Mats Do. Do.
Baskets Do. Do.
Salt Fish under two seers.

Country

Country Wood used in buildings and in making imple-
-ments of Husbandry—

[illegible] when sold in retail—

Skins of animals when sold in retail—

Hatchets Iron Crows Knives—	}	Do Do

Shoes—

Sandals—

Pots and Pans of Earthen Ware—

Cotton seed—

Ghee in quantities less than 1 seer

Europe Iron— Tin— Lead and all articles imported from Europe	}	Unless imported from foreign settlements— when those settlements may be restored—

Secretary

Exd. [illegible]

Revenue Department

18

2

To the Collector in Dindigul &
Madura

Sir,

(Circular). Para 1. The orders communicated in my letter of the 11th July, whereby the Collectors were particularly called on to adopt measures for the immediate relief of the lower classes from the inconvenience and exactions to which there was reason to conclude they had been very generally subjected by charging the petty commerce of the Interior with the Inland Duties, have been entirely approved by Government, and it is expected, that the Collectors will enable the Board to report in a very short period that those orders have been fully executed.—

2. The Collectors were directed, in

carry

carrying those orders into execution, to institute a detailed examination into the amount of the Revenue derived from the duties on each of the various articles on which the Inland Imposts had been levied, and this examination will afford the Collectors an opportunity for determining with certainty what the objects are which constitute the real commerce of their respective Districts and which from their nature and value may, without affecting the commercial intercourse of the Provinces, be with propriety made liable to the payment of the Inland Duties.

3. With this view, the President and Members of the Board of Revenue desire me to communicate to you their orders that you will make a revision of your Tariff so soon after the detailed examination of the Sayer Accounts before alluded to shall

have

have been completed as may be practicable.

My letter of the 28th March last will have called the attention of the Collectors in a so special manner to a revisal of the valuation of the articles included in the existing Tariff and will have facilitated the preparation of the amended documents now called for—

4 As it may take some time to prepare the amended Tariff in detail the Board desire that you will transmit two lists of all the Articles as they now stand in your Tariff under the general heads—for instance, Cloth—will describe all kinds of Cloth and Drugs all kinds of Drugs the first list will comprize the enumeration of articles which under a due consideration of the various orders you have received, you may deem it expedient to continue in the Tariff and the second list an enumeration

of the articles proposed to be struck out of the Tariff —

5. In preparing these lists and the revised Tariff in detail you will be pleased to keep constantly in view that the chief object in enacting Regulation I. of 1812 was the levying a general duty on commerce only - the articles coming within this object and composing the real commerce of the Provinces in general will on examination be found to consist chiefly of a few articles the produce and manufacture of those Provinces - the other articles of trade among Merchants are Drugs, spices and Metals either imported by Sea or from foreign states on which the Import or Frontier Duty has been paid - In several of the Tariffs furnished by the Collectors, are included very many articles exclusive of those mentioned in the list enclosed in my letter of the 11th Ultimo which

which cannot be considered as forming any portion of the regular commerce of the Country. As these documents were prepared with a view to the compilation of a general Tariff, it was probably desirable that they should enumerate all the articles on which duties had been formerly collected, but as the Board are not in possession of any account of the amount of the Duties levied on each article they cannot form a sufficiently correct a judgement as to the different articles which consistently with the spirit and letter of Regulation I. of 1812, should form the Tariff for the collection of the Internal Duties.—

6. This obstacle and other circumstances which have occurred to the Board on a consideration of the subject, have induced them to forego for the present the compilation of a general Tariff and to commit the revisal of those already furnished to

to the Collectors, whose local information aided by the detailed accounts of the Sayer Department for the two last fuslies which it is concluded are in their respective Cutcherries will enable them to prepare corrected Tariffs for their respective Districts in strict conformity to the existing Regulations and to the orders which have from time to time been communicated to them on the subject of the Inland duties.—

7. It is considered that the late orders for abolishing the duties on the petty trades and those now issued for a liberal revision of the Tariffs, will have the effect of diminishing the Revenue of late derived from the Inland Sayer— The Board however think that the diminution which these arrangements so necessary to the prosperity and comfort of the people

at

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at large, may eventually involve, may with propriety be compensated by a moderate duty on certain articles when consumed by the wealthy class of Inhabitants in large Towns and the Board have in contemplation to prepare a Regulation for the levy of a consumption duty accordingly.—

8. Should your experience suggest to you the expediency of altering or adding to the provisions of Regulation I of 1812 in any of its branches the Board will be glad to receive from you such observations in that respect as you may think proper to offer— It is probable that a supplementary Regulation for the Inland Sayer may be shortly necessary, and it will be satisfactory to the Board in that event to remedy such imperfections as may have been observed by the executive officers in the existing Regulation.—

J H

9. It is expected that when the revision of the Tariffs now ordered shall have taken place, when the limitation of the Collection of Inland Duties to the real commerce of the Provinces shall have been fully understood, and acted on, and when the several orders communicated for the abolition of the Duties on the petty traffick of the Country shall have been executed, the Sayer Department will be so much simplified as to admit of an efficient superintendence in its collections and in preventing the exactions and abuses to which it is feared it is now subject on the part of the Native Servants. To draw a moderate revenue from the real commerce of the Provinces, agreeably to the principles laid down in the Regulation on this subject, is the object which the Collectors should keep in view, as it is that

the

the attainment of which alone is expected
from them by Government and by the Board
I am directed on this occasion again to call
your particular attention to the reduction
of the Sayer charges Collection – It is expected
that under the orders now or lately com-
-municated to you relative to the administration
of this Department that you will be able to
make some effectual reduction of its expense
in your Division – the number of the inferior
Sayer Servants in some of the Collectorates
is beyond all proportion to similar establish-
-ments in other Districts, and it is this
branch of them from which the double evil
arises of great expense as regards the Revenue
and of probably uncontrolable rapacity and
petty oppression as regards the people – To
its reduction to the lowest possible extent
consistently with the safety of the Revenue,
the

the Board confidently expect you will give your earnest attention.—

10. Collectors in making the Tour of their Districts should assemble the principal Merchants of the different Talooks and endeavour to ascertain whether any real impediments are thrown in the way of the fair Trade by the Sayer Servants or by any of the enactments of the Sayer Regulation— the rate of duty being limited to five per Cent, the Board are of opinion that this rate cannot afford real cause of complaint, any other impediment the Board would be desirous of removing so far as it might be practicable without leading to very considerable diminution of the public Revenue.—

11. I am directed to take this opportunity to remark that nearly all the

seizures

seizures and confiscations which have been made since the passing of Regulation I of 1812 have been of articles of trifling value from which it must be inferred either that the wholesale Merchants are honest traders and not given to smuggling or that they contrive to purchase forbearance and security in their smuggling—

12. The Board desire me in conclusion to express their expectation that the list described in para 4 will be sent immediately and that your revised Tariff & valuation of the articles be submitted for sanction with the least possible delay and they expect that it will be accompanied by a report from you on the results which may be expected in your District from the arrangements now and recently ordered— It will be very satisfactory to the Board to be

13.)

be enabled to report to Government at an early period that the Sayer Department has been at length regulated in conformity with its views and wishes as stated to you in my former letter on this subject, and in the present communication.—

13. The Board are desirous that your reply to this letter should reach them on or before the 30th of November next.—

I am
Sir,
Your most Obed.t Servant
[illegible]
Secretary.

Fort St. George
15th August 1814.
Recd. 9 September

[illegible]

(22)

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Revenue Department

R

To the Collector in Dindigul & Madura

Sir,

Your letter dated the 23d of Jany last has been received and submitted to Government, and I am directed by the President and Members of the Board of Revenue to acquaint you that the Honorable the Governor in Council has at the recommendation of the Board been pleased to sanction the continuance of the pension of the late Syed Mohomed amounting to one Cully fanam per Diem during the life of the four first persons mentioned in the list which accompanied your letter, and of the son, Sied Noor,

Date of sanction 26th August 1814.

a Cripple—

I am

Sir,

Your most Obed.t Servant

J. Maubach

Secretary

Fort St George

1st September 1814

Ex.d

From the Secr...
J. Rennie
dated 1 Septr
1814

25.

R

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To the Collector in Madura and Dindigul

Sir,

Para 1 The enclosed Petition from one Mummoshah of Peroopaunum Baud[illegible] saheb of Paulteenore Zemindar of the Talook of Shevagungah was presented to the Board in the year 1810 after the petitioner, as is stated, had in vain waited for a considerable time upon the Collector to obtain an answer, none having been given, the Petitioner was compelled to seek redress of the Board.

2 The rules laid down for the conduct of the Board not allowing them to receive Petitions in the first instance unless against the Collector the Board directed

directed their Secretary to make the endorsement now on the Petition whi[ch] is herewith enclosed on the Petition with this endorsement being present[ed] to you by the Petitioner he represents that you stated that the endorsement was not in your name –

3 As the Petitioner states himself to be an Inhabitant of Shevagunyah and the claim was for an allowance from the Revenues unde[r] your charge some explanation or an answer should have been afforded in consequence of the endorsement ma[de] by order of the Board on the Petition presented to them – This you will no[w] furnish –

I am Sir,
your most obedient Se[rvant]
[signature]
Secretary

Fort St. George
3d September 1814
Dup. 16th Do Do
Pd

From the [Board]
3d September 1814

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To the Collector in Madura and Dindigul

Sir,

Para 1st. I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of your letter dated the 20th of September last with its enclosures.

2. By Mr. Hinlock's Letter which you have forwarded, it appears that the yeomiah for supplying with lamps a Mosque on the Ramnad road, was paid to the Petitioner, Mamishah, up to the year 1804, at which time the Sayer being abolished, this yeomiah, that had been paid out of it, was discontinued.

3. It does not appear that there is any other cause on record, than the abolishment of the Sayer, for the discontinuance of this allowance, and

therefore

therefore, the same grounds on which it was forme[rly] paid exist equally at present. His being the son of a disciple only of the original grantee would [struck out] weaken his claim, if it had appeared to be the intention of the Nabob Anwar ul Deen Khan, when he granted the Sunnud to benefit any one individual and his posterity but as this is an allowance for the performance of the service, any person who holds the Sunnud, provided he performs that service, should be entitled to it.

4 This indeed seems to have been Mr Kinlocks opinion, for in submitting the case he furnishes no objection whatever against the payment, but merely without any comment requests to know, whether he is authorized to continue it.

5 You will take measures for ascertaining with certainty whether the service of lighting the Lamps at the Mosque in question

has

has been duly performed as well before as since the discontinuance of the Yeomeah, and according to your Report, the Board will determine whether the Yeomeah shall be renewed, and whether any arrear shall be paid to the Petitioner, or otherwise.—

6. The Board direct me to remark that you have not explained the cause of your inattention to the order conveyed in the endorsement on the Petition of Mummoo Shah dated the 7th September 1810.—

Fort St. George
5th December 1814
Disp. 10th D.

I am
Sir
Your most obedient Servant
[signature]
Secretary

Exd. W.